

VIRGINIA FUELS TAX ACT

INFORMATION AND NEWS

2002 FUELS TAX LEGISLATION

During the 2002 session of the Virginia General Assembly a bill was passed relating to the Virginia Fuels Tax Act. Highlights of the bill, which will become effective on July 1, 2002, are listed below.

The Virginia Fuels Tax Act Guidelines will be updated to reflect the changes to the Act made by this bill.

MOTOR FUEL TRANSPORTER

Definition

The definition of Motor Fuel Transporter has been changed to:

a person who transports motor fuel for-hire by means of a tank wagon, transport truck, a railroad car, or a marine vessel.

Licensing

As a result of this change, only persons who transport motor fuel on a for-hire basis using any of the vehicles listed above are required to obtain a Virginia motor fuel transporters license. If you currently hold a Virginia motor fuel transporter's license and you **do not** transport fuel for-hire, you should submit to the above address a written request for the license to be cancelled.

Reporting

Currently, all licensed motor fuel transporters operating interstate are required to file monthly fuels tax reports. Effective July 1, only **for-hire** transporters who operate interstate will be required to file reports.

However, transporters who do not operate for-hire must continue to file reports until the request to cancel the license is processed by DMV.

RETAILERS OF ALTERNATIVE FUEL

Definition

The definition of Retailer of Alternative Fuel has been changed to:

a person who (i) maintains storage facilities for alternative fuel and (ii) sells or dispenses the fuel at retail to be used to generate power to operate a highway vehicle.

Licensing

The change to the definition means that only persons who store, sell, or dispense alternative fuel for use in highway vehicles are required to obtain a Virginia retailer of alternative fuel license. If you currently hold a Virginia retailer of alternative fuel license and you **do not** store, sell, or dispense alternative fuel for use in highway vehicles, you should submit to the above address a written request for the license to be cancelled.

Reporting

All licensed retailers of alternative fuel are required to file monthly fuels tax reports.

However, retailers who do not store, sell, or dispense alternative fuel for use in highway vehicles must continue to file reports until the request to cancel the license is processed by DMV.

If you have questions regarding this information or need a copy of the guidelines update, you may contact DMV's Tax Services at:

(804) 367-4329 or 367-4328 (voice)

(800) 272-9268 (deaf or hearing impaired only)

(804) 367-0233 (fax)

dmvseh@dmv.state.va.us (e-mail)